A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. 527 Political Action Committee / Political Organization Filing And Disclosure, 527 PAC-POFD

2. Is this a new system? No

      2a. If **no**, is there a PIA for this system?   Yes

          If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

          PCLIA # 1235, 527 Political Action Committee / Political Organization Filing And Disclosure, 527 PAC-POFD

          Next, enter the **date** of the most recent PIA.   2/17/2015

          Indicate which of the following changes occurred to require this update (check all that apply).

No	Addition of PII
No	Conversions
No	Anonymous to Non-Anonymous
No	Significant System Management Changes
No	Significant Merging with Another System
No	New Access by IRS employees or Members of the Public
No	Addition of Commercial Data / Sources
No	New Interagency Use
No	Internal Flow or Collection

          Were there other system changes not listed above?   Yes

          If yes, explain what changes were made.   Renewal. Current PCLIA expires February 2018.

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

No	Vision & Strategy/Milestone 0
No	Project Initiation/Milestone 1
No	Domain Architecture/Milestone 2
No	Preliminary Design/Milestone 3
No	Detailed Design/Milestone 4A
No	System Development/Milestone 4B
No	System Deployment/Milestone 5
Yes	Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system?   Yes

A.1 General Business Purpose

5. What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

527 PAC/POFD is an IRS system, managed under the Tax Exempt/Government Entities (TE/GE) Business Unit. The purpose of 527 PAC/POFD is to collect, validate and store information from IRS Forms 8871, Political Organization Notice of Section 527 Status, IRS Form 8872, Political Organization Report of Contributions and Expenditures, and IRS Form 990, Return of Organization Exempt From Income Tax. The functionality of this system is required by law to provide Political Organizations the ability to identify their status and report contributions and expenditures. Information collected from Political Organizations is required to be made available to the general public. This system consists of two functionalities; front-end and back-end applications. POFD is the front-end application of this system, available to the public on the IRS.GOV website (http://www.irs.gov/charities/political/). Political Organizations register for access to submit forms electronically. 527 PAC is the back-end application of this system. The primary responsibilities of 527 PAC are to store a secondary copy of the electronic filings; exchange certain data with Business Master File (BMF); allow the Entity Research Group to make changes to the existing electronic filings; add, delete and reset Political Organization's login accounts, and initiate the issuance of the Letter 3406SC which allows Political Organizations to file electronic Form 8872's.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

    6a. If **yes**, does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN s) or tax identification numbers (i.e. last 4 digits, etc.)? Yes

    If **yes**, check who the SSN (or tax identification number) is collected on.

    Yes   On Primary   No   On Spouse   No   On Dependent

    If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

    No   Social Security Number (SSN)
    Yes   Employer Identification Number (EIN)
    No   Individual Taxpayer Identification Number (ITIN)
    No   Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
    No   Practitioner Tax Identification Number (PTIN)

    Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN s (or tax identification numbers).

    527 PAC-POFD application contain the EIN of political organizations that are filers. There is no planned mitigation strategy to eliminate this EIN requirement for filing and disclosure. All data is made available to the public as required.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.)   Yes

If **yes**, specify the information.

Selected	PII Element	On Primary	On Spouse	On Dependent
Yes	Name	Yes	No	No
Yes	Mailing address	No	No	No
No	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
No	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
Yes	Tax Account Information	Yes	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates?   Yes

If **yes**, select the types of SBU

Selected	SBU Name	SBU Description
No	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
No	Official Use Only (OUO) or Limited Official Use (LOU)	Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.
Yes	Proprietary data	Business information that does not belong to the IRS
No	Protected Information	Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

6d. Are there other types of SBU/PII used in the system?   Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Log-in user names

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

Yes	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
No	SSN for tax returns and return information is Internal Revenue Code Section 6109
No	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
No	PII for personnel administration is 5 USC
No	PII about individuals for Bank Secrecy Act compliance 31 USC
No	Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner?   Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. Explain the detailed business needs and uses for the SBU/PII, and how the SBU/PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

The purpose of 527 PAC/POFD is to collect, validate and store information from IRS forms 8871, 8872, and 990. The data items are required to meet a Congressional mandate to provide Political Organizations, identified as Section 527 Organizations, the ability to disclose their political activities by filing electronic or paper submissions of Forms 8871, 8872 and 990.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

527 PAC/POFD consists of two functionalities; front-end and back-end applications. POFD is the front-end application of this system, available to the public. 527 PAC is the back-end application of this system. The primary responsibility of 527 PAC is to store a secondary copy. Paper Forms 8872 and 990 are reviewed and processed for accuracy and for correct organization. The paper forms are date stamped upon receipt, scanned, and electronically transmitted to 527 PAC. 527 PAC then sends the imaged forms to POFD to become available to the public as required. Electronic Forms 8871 and 8872 filed on the POFD web-site are processed and validated against business and systemic requirements. All of the files on both the front end and back end undergo a review for comparison and validity to ensure integrity, accuracy; corrections being made as needed, timeliness, and completeness.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system?   Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual?   Yes

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system?   Yes

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

SORNS Number	SORNS Name
IRS 50.001	Tax Exempt & Government Entities (TE/GE) Correspondence
IRS 42.001	Examination Administrative File
IRS 00.001	Correspondence Files and Control Files
IRS 24.046	Customer Account Data Engine Business Master File
IRS 34.037	IRS Audit Trail and Security Records System

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act?   Yes

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D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. ## Official Use Only

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E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies?   Yes

    11a. If **yes**, does the system receive SBU/PII from IRS files and databases?   No

  If **yes**, enter the files and databases.
        No System Records found.

    11e. Does the system receive SBU/PII from **Taxpayer** forms?   Yes

  If **yes**, identify the forms

Form Number	Form Name
8871	Political Organization Notice of Section 527 Status
8872	Political Organization Report of Contributions and Expenditures
990	Return of Organization Exempt from Income Tax
990EZ	Short Form Return of Organization Exempt from Income Tax

    11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)?   No

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F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII?   Yes

12a. Does this system disseminate SBU/PII to other IRS Systems?   Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name	Current PIA?	PIA Approval Date	SA & A?	Authorization Date
Generalized Mainframe Framework (GMF)	Yes	10/06/2017	No	

Identify the authority and for what purpose?   Per Internal Revenue Code sections 6001, 6011, 6012(a), and IRC 26–USC 527(K), 527 PAC passes POFD filing information to the Generalized Mainframe Framework (GMF).

12b. Does this system disseminate SBU/PII to other Federal agencies?   No

12c. Does this system disseminate SBU/PII to State and local agencies?   No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors?   No

12e. Does this system disseminate SBU/PII to other Sources?   No

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G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels?   No

14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?   No

15. Does the system use cloud computing?   No

16. Does this system/application interact with the public?   Yes

16a. If **yes**, was (or will) an electronic risk assessment (e-RA) conducted on the system/application?   Yes

16a1. If **yes**, when was the **e-RA** conducted?   11/15/2016

If **yes**, what was the approved level of authentication?

Level 2: Some confidence in the asserted identity's validity.

Single Factor Identity Validation

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information?   Yes

17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?
Applicants must access the IRS.gov website to submit the POFD application. Notice, consent and due process are provided in the application instructions filed by the taxpayer, and pursuant to 5 United State Code (USC).

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?   Yes

18a. If **yes**, describe the mechanism by which individuals indicate their consent choice(s): POFD does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided in the application instructions filed by the taxpayer, and pursuant to 5 United States Code (USC).

19. How does the system or business process ensure due process regarding information access, correction and redress?
Notice, consent and due process are provided in the application instructions filed by the taxpayer, and pursuant to 5 USC. The system will allow affected parties the opportunity to clarify or dispute negative determinations per the examination appeals process as outlined in IRS Publication 1 - Your Rights as a Taxpayer, and IRS Publication 5 - Your Appeal Rights and How To Prepare a Protest If You Don't Agree.

I. INFORMATION PROTECTION

20. Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated)

IRS Owned and Contractor Operated

21. The following people have access to the system with the specified rights:

IRS Employees?   Yes

IRS Employees?	Yes/No	Access Level (Read Only/Read Write/ Administrator)
Users	Yes	Read and Write
Managers	No	
Sys. Administrators	Yes	Read and Write
Developers	No	

Contractor Employees?   Yes

Contractor Employees?	Yes/No	Access Level	Background Invest. Level
Contractor Users	No		
Contractor Managers	No		
Contractor Sys. Admin.	Yes	Read and Write	High
Contractor Developers	Yes	Read and Write	High

21a. How is access to SBU/PII determined and by whom? 527 PAC relies on the Operating System and Relational Database Management System to prescribe not only who is to have access to a specific system resource but also the type of access that is permitted. Logical access controls are implemented for software programs, data files, databases, and telecommunications access. Managers base access control policy on the principle of least privilege, which states that users should be granted access only to the resources they need to perform their official function. The manager will request a user be added. They must fill out Online 5081, Information System User Registration/Change Request, to request access to the application. A user's access to the data terminates when it is no longer required. Criteria,

procedures, controls, and responsibilities regarding access are documented in the Information Systems Security Rules on Online 5081. Assignments of individual and group permissions adhere to the provisions as outlined in the Internal Revenue Code 6103. Before contractors can access the system, they are subject to Information Technology Cybersecurity procedures based on contractor risk levels, depending on their role, and background investigations, which include: Low Risk National Agency Check with Inquiries (NACI), Moderate Risk National Agency Check with Credit (NACC), or High-Risk Background Investigation (BI) where applicable. Access to resources (the application/database) is based on the following access criteria, as appropriate. A. Unique User Identity (User ID). B. Roles. Access to information is controlled by the job assignment or function. C. Access Mode. Common access modes, which can be used in operating or application systems, include read, write, execute, and delete. Other specialized access modes (more often found in applications) include create or search. These criteria are used in conjunction with one another. POFD relies on Information Technology Cybersecurity procedures based on contractor risk levels. Contractors with access to POFD are designated IRS.GOV Technical Architecture Team members responsible for maintaining the applications and software which reside in the IRS.GOV architecture. This includes application administrators and build managers. None of the Technical Architecture group members are required to possess a security clearance for system access. The positions occupied by the IRS.GOV Technical Architecture group members are designated as ADP II (Non-critical Sensitive). The IRS.GOV Technical Architecture group members must be American citizens.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act Not Applicable

I.1 RECORDS RETENTION SCHEDULE

22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system?   Yes

22a. If **yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

All records housed in the PAC-POFD system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule (RCS) 24, Item 84 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)?   Yes

23a. If **yes**, what date was it completed?   4/10/:2017

23.1 Describe in detail the system s audit trail.   Auditing events that take place for 527 PAC are captured from Entity Research Group changes to Political Organization forms or account information. This

information includes: - a listing of all files processed by the system - records of all changes made to forms submitted by Political Organizations using Oracle Forms - the User ID and password deletes and resets using Oracle Forms - a record of all image transmittals - import or export files processed by the system such as filename, number of records and processed by date - all changes made to member records - all changes made to schedule records - all changes made to entity records. For each audit event, the 527 PAC audit trail captures the date/time, user ID, type of event, subject of event, and outcome status. Auditing events captured for POFD include user login and user lockout. The audit trail captures the date/time, and user ID.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? No

    24c. If **no**, please explain why. A system test plan is not required.

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing?   No

L. NUMBER AND CATEGORY OF PII RECORDS

26. Identify the number of individual records in the system for each category:

      26a. IRS Employees: Not Applicable
      26b. Contractors: Not Applicable
      26c. Members of the Public: Not Applicable
      26d. Other: Yes

     If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000).
     80,000 Political Organizations

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?   No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804?* No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent? <u>No</u>

End of Report